

EXHIBIT 2



Susan Russell
Associate General Counsel

Sears, Roebuck and Co.
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NORCOM NETWORKS CORPORATION
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RESTON, VA 20191

To Whom It May Concern:

Sears, Roebuck and Co. ("Sears") has created a wholly-owned subsidiary called Sears Procurement Services, Inc. ("SPS") for its purchasing activities for goods used by Sears and its affiliates ("Sears"). The purpose of this letter is to amend your existing agreement with Sears to provide that SPS may make purchases under the existing contract between Sears according to the terms and conditions of such agreement and that SPS shall be deemed to be "Sears" under such agreement for the purpose of such purchase.

Enclosed are tax exemption certificates indicating that all property purchased by SPS will be purchased for resale. Effective April 5, 2004, your invoices for non-inventory property purchased by SPS should exclude sales tax and be addressed to SPS. You should continue to send invoices for goods purchased by SPS in the same manner you have used in the past. However, these invoices must be addressed to SPS.

The only visible effect of this change for your company will be many purchase orders will now originate from SPS and will be for resale. As the parent company of this new entity, Sears will, of course, stand behind all the obligations of SPS.

Also enclosed is a Form W-9 – Request For Taxpayer Identification Number and Certificate. **Please complete, sign and date the Form W-9 and return it to SPS at the following address: Susan Russell, 3333 Beverly Road, B2-118B, Hoffman Estates, IL 60179.** Note: SPS cannot process payments to you until we have received an original executed Form W-9, and all invoices are addressed to SPS without tax.

We would also appreciate it if you would execute a copy of this letter and return it to Susan Russell at the address noted above.

Should you have any questions regarding SPS, please contact either Laurie Donovan at 847-286-6809 or Peggy Linduska at 847-286-1031.

Accepted by:

Vendor: Wireless Matrix USA Inc
Wireless Matrix Corporation (formerly Norcom Networks)

Print Name: Michael S. Cannice

Title: Director, Commercial Relations

Date: 4/09/04